

EXHIBIT 3

**GTT, LLC Transfer Pricing Analysis
2007 - 2013**

2007

GTT, LLC						
	Units	GTT, Canada Revenue	Transfer Price Revenue	GTT, LLC Cost of Goods Sold	GTT Canada Gross Profit	GTT, LLC Gross Profit
GPS Intersections	22	84,526	59,168	22,163	25,358	37,005
GPS Other	5,538	14,493	10,145	7,402	4,348	2,743
GPS Vehicles	-	13,020	9,114	12,994	3,906	(3,880)
Total	5,560	112,039	78,427	42,560	33,612	35,868

Note - data above is for January - December 2007, however, GTT LLC began operations in June, 2007

2008

GTT, LLC						
	Units	GTT, Canada Revenue	Transfer Price Revenue	GTT, LLC Cost of Goods Sold	GTT Canada Gross Profit	GTT, LLC Gross Profit
GPS Intersections	61	235,673	164,638	34,637	71,035	130,002
GPS Other	9,194	34,952	26,054	19,681	8,898	6,374
GPS Vehicles	75	227,080	154,831	121,905	72,248	32,926
Total	9,330	497,705	345,524	176,223	152,181	169,301

2009

GTT, LLC						
	Units	GTT, Canada Revenue	Transfer Price Revenue	GTT, LLC Cost of Goods Sold	GTT Canada Gross Profit	GTT, LLC Gross Profit
GPS Intersections	205	731,953	489,650	203,852	242,303	285,798
GPS Other	34,802	85,148	61,638	63,411	23,510	(1,773)
GPS Vehicles	66	141,515	87,150	80,826	54,365	6,324
Total	35,073	958,616	638,438	348,088	320,179	290,349

2010

GTT, LLC						
	Units	GTT, Canada Revenue	Transfer Price Revenue	GTT, LLC Cost of Goods Sold	GTT Canada Gross Profit	GTT, LLC Gross Profit
GPS Intersections	33	80,166	105,619	31,731	(25,453)	73,888
GPS Other	6,810	25,785	37,008	14,599	(11,223)	22,408
GPS Vehicles	30	59,059	60,450	35,885	(1,391)	24,565
Total	6,873	165,009	203,077	82,214	(38,067)	120,862

2011

GTT, LLC						
	Units	GTT, Canada Revenue	Transfer Price Revenue	GTT, LLC Cost of Goods Sold	GTT Canada Gross Profit	GTT, LLC Gross Profit
GPS Intersections	53	200,367	192,687	49,349	7,680	143,338
GPS Other	12,923	32,905	30,539	19,996	2,366	10,543
GPS Vehicles	84	267,288	159,704	97,522	107,584	62,182
Total	13,060	500,560	382,929	166,867	117,631	216,063

2012

GTT, LLC						
	Units	GTT, Canada Revenue	Transfer Price Revenue	GTT, LLC Cost of Goods Sold	GTT Canada Gross Profit	GTT, LLC Gross Profit
GPS Intersections	151	527,225	430,275	133,825	96,950	296,449
GPS Other	38,474	27,100	26,540	24,098	560	2,442
GPS Vehicles	113	222,485	219,786	114,814	2,699	104,971
Total	38,738	776,809	676,600	272,738	100,209	403,862

2013 YTD June

GTT, LLC						
	Units	GTT, Canada Revenue	Transfer Price Revenue	GTT, LLC Cost of Goods Sold	GTT Canada Gross Profit	GTT, LLC Gross Profit
GPS Intersections	106	381,381	303,488	98,736	77,893	204,752
GPS Other	14,459	14,598	10,500	10,605	4,099	(106)
GPS Vehicles	203	409,516	333,190	183,286	76,326	149,904
Total	14,768	805,496	647,178	292,627	158,318	354,551

Allocation of "Other" Revenue & Gross Profit for Opticom™ GPS Product - US Only

Sum of Amount Row Labels	Column Labels Intersection	Vehicle	Both	Repair	Grand Total
2002	15,000				15,000
2003	101,760				101,760
2004	44,420				44,420
2005	22,135	7,153			29,288
2006	190,961				190,961
2007	337,422	540		975	338,937
2008	199,109	8,505	12,098		219,712
2009	218,476	6,465	13,950	1,565	240,455
2010	437,949	12,056	15,760	12,897	478,663
2011	201,621	7,950	6,760	40,915	257,246
2012	120,072	10,340	3,120		133,532
2013	53,970	4,325			58,295
Grand Total	1,942,895	57,334	51,688	56,352	2,108,269

Sum of GP Row Labels	Column Labels Intersection	Vehicle	Both	Repair	Grand Total
2002	13,310				13,310
2003	86,599				86,599
2004	16,632				16,632
2005	16,217	6,991			23,208
2006	76,333				76,333
2007	161,924	349		975	163,248
2008	82,944	(4,230)	11,894		90,608
2009	95,038	(27,217)	13,744	1,565	83,130
2010	235,816	(36,952)	15,500	12,897	227,261
2011	49,581	(62,056)	6,645	40,915	35,085
2012	34,860	(7,859)	3,028		30,029
2013	15,199	(254)			14,945
Grand Total	884,454	(131,228)	50,812	56,352	860,389

Allocation of "Other" Revenue & Gross Profit for Opticom™ GPS Product - Canada Only

GTT Canada Revenue					
Row Labels	Intersection	Vehicle	Both	Repair	Grand Total
2007	15,011	(1,518)			14,493
2008	21,199	10,801	2,952		34,952
2009	85,066	82			85,148
2010	27,657	242	(4,687)	2,572	25,785
2011	16,947	12,892	1,978	1,088	32,905
2012	26,230	1,810	(940)		27,100
2013	14,251	347			14,598
Grand Total	207,361	24,657	(698)	3,660	234,980

GTT LLC Transfer Price Revenue					
Row Labels	Intersection	Vehicle	Both	Repair	Grand Total
2007	11,207	(1,063)			10,145
2008	15,768	7,786	2,500		26,054
2009	61,588	50			61,638
2010	34,629	179	2,200	-	37,008
2011	19,814	6,875	3,850	-	30,539
2012	22,773	1,018	2,750		26,540
2013	10,280	220			10,500
Grand Total	176,058	15,065	11,300	-	202,423

GTT LLC Cost of Goods Sold					
Row Labels	Intersection	Vehicle	Both	Repair	Grand Total
2007	6,493	909			7,402
2008	14,557	5,061	63		19,681
2009	60,002	3,409			63,411
2010	12,613	1,955	31	-	14,599
2011	12,963	6,947	85	-	19,996
2012	20,600	3,498	-		24,098
2013	10,458	147			10,605
Grand Total	137,687	21,926	179	-	159,792

GTT Canada Gross Profit					
Row Labels	Intersection	Vehicle	Both	Repair	Grand Total
2007	4,803	(455)			4,348
2008	5,431	3,015	452		8,898
2009	23,478	32			23,510
2010	(6,971)	64	(6,887)	2,572	(11,223)
2011	(2,867)	6,017	(1,872)	1,088	2,366
2012	3,457	793	(3,690)		560
2013	3,972	127			4,099
Grand Total	31,303	9,592	(11,998)	3,660	32,557

GTT LLC Gross Profit					
Row Labels	Intersection	Vehicle	Both	Repair	Grand Total
2007	4,714	(1,971)			2,743
2008	1,211	2,725	2,438		6,374
2009	1,586	(3,359)			(1,773)
2010	22,016	(1,776)	2,169	-	22,408
2011	6,850	(72)	3,765	-	10,543
2012	2,173	(2,481)	2,750		2,442
2013	(179)	73			(106)
Grand Total	38,371	(6,861)	11,121	-	42,631

Competitive Pricing Examples

UPDATED 8.24.2012

Brookhaven, NY - Actual vs. Dealer List Price

Brookhaven vehicles	Quantity	Selling Price	Extended Sales
Actual	517	1,500	775,500
Dealer List	517	2,400	1,240,800
Difference from Dealer List			465,300

Brookhaven intersections	Quantity	Selling Price	Extended Sales
Actual	490	1,722	843,961
Dealer List	490	4,657	2,282,123
Difference from Dealer List			1,438,162

Total Difference from Dealer List			1,903,462
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John's Creek, GA- Actual vs. Dealer List Price

Vehicles	Quantity	Selling Price	Extended Sales
Actual	8	1,200	9,600
Dealer List	8	2,400	19,200
Difference from Dealer List			9,600

Intersections	Quantity	Selling Price	Extended Sales
Actual	10	2,475	24,750
Dealer List	10	4,680	46,800
Difference from Dealer List			22,050

Total Difference from Dealer List			31,650
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West Carrollton, OH- Actual vs. List Price

Vehicles	Quantity	Selling Price	Extended Sales
Actual	8	3,180	25,440
List Price	8	3,180	25,440
Difference from List Price			-

Intersections	Quantity	Selling Price	Extended Sales
Actual	9	6,487	58,386
List Price	9	6,506	58,557
Difference from List Price			171

Software & Installation Services	Quantity	Selling Price	Extended Sales
Actual	1	36,532	36,532
List Price	1	100,976	100,976
Difference from List Price			64,445

Total Difference from List Price			64,616
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Alameda County Transit, CA - Actual vs. Dealer List Price

Vehicles	Quantity	Selling Price	Extended Sales
Actual	40	2,375	95,000
Dealer List	40	2,400	96,000
Difference from Dealer List			1,000

Intersections	Quantity	Selling Price	Extended Sales
Actual	32	2,375	76,000
Dealer List	32	4,690	150,074
Difference from Dealer List			74,074

Total Difference from Dealer List			75,074
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Case No. 10-cv-4110

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Opticon GPS Product Income Statement
US Only

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013 YTD June
Sales												
Intersections	380,000	810,542	15,900	9,734	1,056,677	2,080,869	1,529,657	1,815,209	3,357,232	2,721,561	6,966,200	1,766,066
Vehicles	11,000	259,268	7,156	78,856	501,818	714,682	791,302	1,204,406	1,936,069	2,177,115	1,804,946	721,534
Services							100,281	101,071	160,136	88,223	417,157	81,008
Software									112,484	129,760	65,750	48,000
Other	15,000	101,760	44,420	29,288	190,961	338,937	219,712	240,455	478,663	257,246	133,532	58,293
Total Sales	406,000	1,171,570	67,476	117,878	1,751,456	3,134,487	2,640,952	3,361,142	6,044,604	5,373,904	9,387,586	2,674,922
Product Costs	185,241	550,015	37,019	84,387	859,742	1,287,722	1,015,990	1,304,065	1,933,797	2,289,683	2,570,093	734,590
Service Costs							64,849	69,689	85,602	74,115	148,002	64,367
Freight and other Cost of Good Sold						25,177	188,598	197,616	221,314	371,216	863,424	247,179
Total Cost of Goods Sold	185,241	550,015	37,019	84,387	859,742	1,312,899	1,270,437	1,571,371	2,240,713	2,735,014	3,581,519	1,046,136
Gross Profit	220,759	621,555	30,457	33,491	891,714	1,821,588	1,370,515	1,789,771	3,803,891	2,638,891	5,806,068	1,628,787
Gross Margin	54%	53%	45%	28%	50%	58%	52%	53%	63%	49%	62%	61%
SG&A Expense:												
Product Development						32,614	268,869	377,275	876,664	728,434	909,147	273,395
Business Development						33,829	230,060	248,681	415,648	350,696	417,113	101,381
Sales						72,756	361,679	484,203	692,040	681,992	909,690	216,287
Commissions						13,724	39,211	112,572	195,344	164,847	436,354	64,694
Litigation						-	-	-	89,480	505,620	1,390,090	208,826
Administration						126,418	494,518	615,039	712,821	711,321	992,440	315,691
Total SG&A Expense	-	-	-	-	-	279,341	1,394,327	1,837,769	2,981,898	3,142,909	5,054,834	1,180,275
Operating Income	220,759	621,555	30,457	33,491	891,714	1,542,247	(23,812)	(47,998)	821,993	(504,019)	751,234	448,512
% of Sales												
Intersection Units	120	206	3	12	311	582	371	448	750	757	1807	454
Vehicles Units	5	165	8	36	269	389	332	485	760	1153	828	335

Notes:

(1) 2007 SG&A expense are post-3M carve out only from 7/1/2007 forward

Confidential

7/26/2013

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US Only

Sum of Amount		Year											
Class	Data	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
GPS Intersections	Sales/Unit	3,167	3,935	5,300	811	3,404	3,575	4,123	4,052	4,476	3,595	3,855	3,890
	Cost/Unit	1,468	1,453	1,545	1,520	1,236	1,042	1,101	1,079	984	967	906	848
	Margin/Unit	1,698	2,481	3,755	(709)	2,168	2,533	3,022	2,973	3,492	2,628	2,949	3,042
	Margin %	54%	63%	71%	-87%	64%	71%	73%	73%	78%	73%	76%	78%
GPS Vehicles	Sales/Unit	2,200	1,571	895	2,190	1,865	1,837	2,383	2,483	2,547	1,888	2,180	2,154
	Cost/Unit	1,471	1,427	574	1,668	1,379	1,299	1,444	1,368	1,243	1,158	1,001	914
	Margin/Unit	729	144	320	522	487	538	939	1,115	1,305	730	1,179	1,240
	Margin %	33%	9%	36%	24%	26%	29%	39%	45%	51%	39%	54%	58%

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Total Difference from List Price			64,616
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Alameda County Transit, CA - Actual vs. Dealer List Price

Vehicles	Quantity	Selling Price	Extended Sales
Actual	40	2,375	95,000
Dealer List	40	2,400	96,000
Difference from Dealer List			1,000

Intersections	Quantity	Selling Price	Extended Sales
Actual	32	2,375	76,000
Dealer List	32	4,690	150,074
Difference from Dealer List			74,074

Total Difference from Dealer List			75,074
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Opticom GPS Product Income Statement
US Only

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013 YTD Auto
Sales												
Intersections	390,000	810,542	15,900	9,734	1,058,677	2,080,869	1,529,657	1,815,209	3,357,232	2,721,561	6,966,200	1,766,086
Vehicles	11,000	259,268	7,156	78,856	501,818	714,682	791,302	1,204,406	1,936,089	2,177,115	1,804,946	721,534
Services							100,281	101,071	160,136	88,223	417,157	81,008
Software									112,484	129,760	65,750	48,000
Other	15,000	101,760	44,420	29,288	190,961	338,937	219,712	240,455	478,663	257,246	133,532	38,295
Total Sales	406,000	1,171,570	67,476	117,878	1,751,456	3,134,487	2,640,952	3,361,142	6,044,604	5,373,904	9,387,586	2,674,922
Product Costs												
Service Costs	185,241	550,015	37,019	84,387	869,742	1,287,722	1,016,990	1,304,065	1,933,797	2,289,683	2,570,093	734,590
Freight and other Cost of Good Sold						25,177	64,849	69,689	85,602	74,115	148,002	64,367
Total Cost of Goods Sold	185,241	550,015	37,019	84,387	869,742	1,312,899	1,081,839	1,373,754	2,019,401	2,363,798	2,718,095	800,957
Gross Profit	220,759	621,555	30,457	33,491	881,714	1,821,588	1,559,113	1,987,388	4,025,203	3,010,106	6,669,493	1,873,925
Gross Margin	54%	53%	45%	28%	50%	58%	52%	59%	67%	56%	71%	61%
SG&A Expenses:												
Product Development						32,614	288,869	377,275	876,664	728,434	909,147	273,395
Business Development						33,829	230,050	248,581	415,648	550,696	417,113	101,581
Sales						71,756	361,679	484,203	692,040	681,992	909,690	216,287
Commissions						13,724	36,211	112,572	195,244	164,847	436,354	64,684
Litigation						-	-	-	89,480	505,620	1,390,090	208,826
Administration						126,418	494,518	615,039	712,821	711,321	992,440	315,691
Total SG&A Expense						279,341	1,394,327	1,837,769	2,961,898	3,142,909	5,054,834	1,880,275
Operating Income	220,759	621,555	30,457	33,491	881,714	1,542,247	(23,812)	(47,998)	821,993	(504,019)	751,234	448,512
% of Sales												
Intersections Units	120	206	3	12	311	582	371	448	750	757	1807	454
Vehicles Units	5	165	8	36	269	389	332	485	760	1153	828	335

Notes:

(1) 2007 SG&A expense are post-3M carve out only from 7/1/2007 forward

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Sum of Amount		Year											
Class	Data	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
GPS Intersections	Sales/Unit	3,167	3,935	5,300	811	3,404	3,575	4,123	4,052	4,476	3,595	3,855	3,890
	Cost/Unit	1,468	1,453	1,545	1,520	1,236	1,042	1,101	1,079	984	967	906	848
	Margin/Unit	1,698	2,481	3,755	(709)	2,168	2,533	3,022	2,973	3,492	2,628	2,949	3,042
	Margin %	54%	63%	71%	-87%	64%	71%	73%	73%	78%	73%	76%	78%
GPS Vehicles	Sales/Unit	2,200	1,571	895	2,190	1,865	1,837	2,383	2,483	2,547	1,888	2,180	2,154
	Cost/Unit	1,471	1,427	574	1,668	1,379	1,299	1,444	1,368	1,243	1,158	1,001	914
	Margin/Unit	729	144	320	522	487	538	939	1,115	1,305	730	1,179	1,240
	Margin %	33%	9%	36%	24%	26%	29%	39%	45%	51%	39%	54%	58%